Amadeus Bach

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Employment

Mannheim Institute for Sustainable Energy Studies, University of Mannheim

2023 - today *Assistant Professor*
2022 - 2023 *Postdoctoral Researcher*

Education

2016 - 2022 **University of Mannheim**
Doctoral Studies in Accounting at the Graduate School of Economics and Social Sciences

2019 - 2020 **The Wharton School, University of Pennsylvania**
Visiting Ph.D. Student at the Accounting Department

Goethe-University

2014 - 2016 *Master of Science in Business Administration, Major: Accounting*
2011 - 2014 *Bachelor of Science in Economics and Business Administration*

Peer-Reviewed Publications

Bach, A.| Onori, S | Reichelstein, S.| Zhuang, J. (2026): Fair Market Value of Used Capacity Assets: Forecasts for Repurposed Electric Vehicle Batteries. ***The Accounting Review***, 101 (2), 33-55.

Zhuang, J.| Bach, A.| van Vlijmen, B.| Reichelstein, S.| Chueh, W.| Onori, S.| Benson, S. M. (2025): Technoeconomic Decision Support for Second-Life Batteries. ***Applied Energy***, 390, 125800.

Menkveld, A. J., et al. | Crowd-sourced research project with multiple authors (2024): Non-Standard Errors. ***The Journal of Finance***, 79(3), 2339-2390.

Friedl, G.| Reichelstein, S.| Bach, A.| Blaschke, M.| Kemmer, L. (2023): Applications of the levelized cost concept. ***Journal of Business Economics,*** 93, 1125-1148.

Further Publications

Bach, A.| Ernst, C.| Glenk, G.| Kurtz, J.| Peñalva, F.| Reichelstein, S.| Steiner, B.| Szabo, M. (2026): Carbon Accounting for Long-Lived Operating Assets. ***CASI***, Whitepaper No. 4.

Reichelstein, S.| Bach, A.| Ernst, C.| Glenk, G. (2025): CO2-Statements: Double-Entry Bookkeeping for Integrated Corporate Carbon Accounting. ***CASI***, Whitepaper No. 2.

Bach, A.| Drechsler, J.| Funck, J. (2022): Die Einordnung von verbrieften derivativen Geschäften unter den steuerlichen Termingeschäftsbegriff am Beispiel von Optionsscheinen. ***Steuer & Wirtschaft,*** 99(3), 212-225.

Bach, A.| Lauer, C. (2022): Kritische Würdigung des Gesetzes zur Stärkung der Finanzmarktintegrität. ***KoR: Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung,*** 22(2), 73-79.

Böcking, H.-J.| Bach, A.| Hanke, A. (2017): Pensionszusagen auf Vorstandsebene – Entscheidungsrelevante Informationen und Corporate Governance Aspekte. ***Der Konzern,*** 15(3), 138-149.

Working Papers

An Accounting Architecture for CO2-Statements
(with Stefan Reichelstein, Christoph Ernst & Gunther Glenk)

The Economics of Plug-In Balcony Photovoltaics
(with Rezvan Derayati)

Teaching Experience

University of Mannheim

2026 - 2027	Instructor for Investment Valuation (M.A. at MBS)
2022 - today	Instructor Seminar on Corporate Decarbonization (M.Sc.)
2022 - today	Instructor for Corporate Sustainability and Decarbonization (Ph.D.)
2023 - 2025	Instructor for Climate Change & Decarbonization (M.A. at MBS)
2021	Teaching Assistant for IFRS Reporting & Capital Markets (M.Sc., Prof. Jannis Bischof)
2017 - 2021	Teaching Assistant for Management & Cost Accounting (B.Sc., Prof. Jannis Bischof)
2017 - 2021	Teaching Assistant for Financial Accounting: IFRS (M.Sc., Prof. Jannis Bischof)

Toulouse School of Management, France

2027	Instructor for Accounting for Net Zero and the Finance of Decarbonization

ENGAGE.EU Summer School at UNWE in Sofia, Bulgaria

2025	Instructor for Corporate Decarbonization and Emerging Climate Technologies

Goethe-University

2016	Student Teaching Assistant for Cost Accounting (B.Sc., Prof. Rainer Haselmann)
2015	Student Teaching Assistant for Cost Accounting (B.Sc., Prof. Anna Rohlfing-Bastian)
2015	Student Teaching Assistant for Cost Accounting (B.Sc., Prof. Jannis Bischof)
2013 - 2016	Student Teaching Assistant for Financial Accounting (B.Sc., Prof. Michael Hommel)

In the Media

2026	Interview and Video with Research in a Minute | Topic: Second Life or Recycling?
2024	Interview with camera13.com | Topic: Used EV market
2023	Interview with energate | Topic: Second life of Li-Ion batteries
2022	Interview with SWR | Topic: Fossil fuel dependency
	TV-Interview with SWR| Topic: CO_2 tax redistribution

Third-Party Funds and Grants

CASI: Member of Carbon Accounting Standards Initiative (CASI)
TRR 266 (Accounting for Transparency, DFG CRC): **Principal Investigator**, Project A04 "Towards Improved Transparency on Decarbonization Pathways", 3rd funding period 2027-2031, in preparation | Awarded smart research grant of 8,000 €
ENGAGE.EU: Consortium to tackle major societal challenges | Awarded workshop grant of 10,000 €
H2Rhein-Neckar: Research on climate-friendly public transport solutions (Hydrogen and EV buses)

Awards and Scholarships

Best paper award 2021, Stiftung Wissenschaftsforum Wirtschaftsprüfung und Recht
Best paper award 2021, EIASM Conference on Management Accounting and Control in SMEs
Norbert Walter Prize (Best Student Paper Award) by the Frankfurt Economic Society
Awarded Dean's List (Top 5% of students in B.Sc. and M.Sc.)
Scholarships:
Joachim Herz Foundation, Stiegler Foundation, German National Scholarship, Schmalenbach Scholarship

Reviews

The Accounting Review | Review of Accounting Studies | Journal of Business Economics |
AAA MAS Midyear Meeting | AAA FARS Annual Meeting | Junior Management Science

Work Experience

2015	**DZ Bank AG**, Group Strategy & Controlling, Intern, Frankfurt am Main, Germany
2014	**KPMG AG**, Consulting Financial Services, Intern, Frankfurt am Main, Germany
2013 - 2014	**Mercedes-Benz**, Sales Planning, Intern, Beijing, People's Republic of China
2013	**Boehringer Ingelheim**, Finance Department, Intern, Ridgefield, CT, USA
2012	**Deutsche Bank AG**, Finance Department, Intern, Frankfurt am Main, Germany
2006 - 2008	**Volksbank Baden-Baden Rastatt eG**, Apprenticeship, Baden-Baden, Germany

Research Interests

Management Accounting, Sustainability, Electric Vehicles, Energy Storage, Information Asymmetries, and Corporate Governance

Conferences and Seminars

2027	5th Swiss Accounting Research Alpine Camp (presented), Crans-Montana, Switzerland
2026	TRR 266 Annual Conference (presented), Hannover
	The Chinese University of Hong Kong, Shenzhen (presented), People's Republic of China
	7th Emerging Scholars in Accounting Conference, Frankfurt
	ESMT Accounting Junior Conference, Berlin
	Workshop Corporate Carbon Accounting and Reporting, Munich
2025	TRR 266 Annual Conference (presented), Berlin
	Tongji University (presented), Shanghai, People's Republic of China
	IETA Carbon Accounting Roundtable (presented), London, United Kingdom
	TRR 266 Forum, Munich
	ESMT Accounting Junior Conference, Berlin
	Workshop Corporate Carbon Accounting and Reporting, Munich
	Wake Forest University (presented), Winston-Salem, USA
2024	Economy between Decarbonization and Electromobility (presented), Mannheim
	TRR 266 Annual Conference, Paderborn
	MISES Workshop: Advances in Climate Technologies, Mannheim
	4 Universities Accounting Conference, Frankfurt
	TRR Non-Tenured Workshop (presented), Frankfurt
	Workshop Corporate Carbon Emissions, Munich
	12th Mannheim Conference on Energy and the Environment (presented), Mannheim
	AURÖ Workshop “Environmental and Resource Economics” (presented), Karlsruhe
	ENGAGE.EU Think Tank: Leading the Green Transition (presented), Bergen, Norway
	Washington State University (presented), Pullman, USA
2023	Goethe University (presented), Frankfurt
	TRR 266 Annual Conference (presented), Mannheim
	Carbon Emission Pledges and Corporate Decarbonization Initiatives, Frankfurt
	4 Universities Accounting Conference, Frankfurt
	1st CDSB Alumni Homecoming Conference, Mannheim
	Accounting Summer Camp 2023 (presented), Padova, Italy
	9th Workshop on Accounting and Regulation (presented), Siena, Italy
	TRR 266 Forum, Mannheim
	EAA Annual Congress 2023 (presented), Espoo, Finland
	European Accounting Symposium for Young Scholars (presented), Helsinki, Finland
	Stanford StorageX Group (presented)
	3rd Swiss Accounting Research Alpine Camp (presented), Switzerland
	Hawaii Accounting Research Conference, Honolulu, USA
2022	TRR 266 Annual Conference, Munich

	76. German Business Economics Meeting, Düsseldorf
	Stanford StorageX Group (presented)
	EAA Annual Congress 2022 (presented), Bergen, Norway
	VHB 2022 Annual Conference (presented)
	2022 Management Accounting Section Midyear Meeting (presented)
2021	University of Lausanne (presented), Lausanne, Switzerland
	TRR 266 Annual Conference, Paderborn
	11th Conference on Performance Measurement & Management Control (presented)
	Manufacturing & Service Accounting Research Conference 2021
	2nd Conference on Management Accounting and Control in SMEs (presented)
2020	TRR 266 Annual Conference, Berlin
	TRR 266 Mini Conference (presented), Munich
	Brown Bag of Wharton School (presented), Philadelphia, USA
2019	TRR 266 Annual Conference (presented), Mannheim
	XV Accounting Research Symposium (presented), Madrid, Spain
	EAA Doctoral Colloquium 2019 (presented) & EAA 2019, Cyprus
2017	71. German Business Economics Meeting, Düsseldorf
	Schmalenbach-Conference 2017, Cologne
2016	70. German Business Economics Meeting, Düsseldorf
	Schmalenbach-Conference 2016, Cologne